

LOUISIANA
TREASURY ADMINISTRATION
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LOUISIANA BOARD OF ETHICS

Post Office Box 4368
Baton Rouge, Louisiana 70821

**TIER 2 PERSONAL FINANCIAL DISCLOSURE STATEMENT
(ANNUAL)**

☒ ORIGINAL REPORT

This Report Covers Calendar Year: 2011

☐ AMENDED REPORT

☒ I currently hold an office that would require me to file a Tier 2.1, or Tier 3 Personal Financial Disclosure Statement.
As such, I have completed SCHEDULE L.

Office/Position Held: MAYOR, CITY OF KENNER, LOUISIANA

Name of Filer (print full name) MICHAEL S. YENNI

Mailing Address P.O. BOX 640938

City, State, Zip KENNER, LA. 70064

Name of Spouse (print full name) MICHELLE S. YENNI

Spouse's Occupation MANAGER, CHATEAU INC.

Spouse's Principal Business Address 3600 CHATEAU BLVD.

City, State, Zip KENNER, LA. 70065

Check all that apply:

☒ I have filed my state income tax return for the previous year.

☐ I have filed for an extension of my state income tax return for the previous year.

☒ I have filed my federal income tax return for the previous year.

☐ I have filed for an extension of my federal income tax return for the previous year.

☐ I have filed for an extension of my federal income tax return for the previous year AND I am requesting an extension in filing my Tier 2 Personal Financial Disclosure.

Certification of Accuracy

I do hereby certify, after having been duly sworn, that the information contained in this personal financial disclosure statement is true and correct to the best of my knowledge, information, and belief.

Michael S. Yenni
Signature of Filer

Sworn to and subscribed before me this 7 day of May, 2012.

KEITH ANDREW COMLEY

Notary Public (print name)

Keith Andrew Comley

Notary Public (signature)

ID# LA Bm #78328

Date Commission Expires open dec 4

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule A: Employment Information**☐ Check if not applicable

☒ Filer ☐ Spouse ☒ Full-Time ☐ Part-Time
Job Title: MAYOR
Name of Employer: CITY OF KENNER, LOUISIANA
Address: 1801 WILLIAMS BLVD.
City, State, Zip: KENNER, LA. 70062
Job Description: MAYOR OF CITY OF KENNER

☐ Filer ☒ Spouse ☒ Full-Time ☐ Part-Time
Job Title: MANAGER
Name of Employer: CHATEAU, INC.
Address: 3600 CHATEAU BLVD.
City, State, Zip: KENNER, LA. 70065
Job Description: MANAGER OF CHATEAU COUNTRY CLUB

☒ Filer ☐ Spouse ☐ Full-Time ☒ Part-Time
Job Title: ENSIGN
Name of Employer: U.S. NAVY RESERVE
Address: 1240 EAST NINTH ST.
City, State, Zip: CLEVELAND, OH 44199-2055
Job Description: ENSIGN, PUBLIC AFFAIRS - U.S. NAVY RESERVE

☐ Filer ☐ Spouse ☐ Full-Time ☐ Part-Time
Job Title: _____
Name of Employer: _____
Address: _____
City, State, Zip: _____
Job Description: _____

- You are required to disclose employment information related to both you and your spouse.
- List the name of the employer; the title of the position; a brief description of the job; and disclosure as to whether the position is full-time or part-time.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule B: Positions - Business**☒ Check if not applicable☐ Filer ☐ Spouse ☐ Both

Amount of Interest (amount exceeds 10%): _____ %

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

☐ Filer ☐ Spouse ☐ Both

Amount of Interest (amount exceeds 10%): _____ %

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

☐ Filer ☐ Spouse ☐ Both

Amount of Interest (amount exceeds 10%): _____ %

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

* You are required to complete SCHEDULE B if you or your spouse is a director, officer, owner, partner, member, or trustee of a business AND if you or your spouse (either individually or collectively) owns an interest in a business which exceeds 10%.

* "Business" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule C: Positions - Nonprofit**☒ Check if not applicable

<input type="checkbox"/> Filer <input type="checkbox"/> Spouse Name of Organization: _____ Address: _____ City, State, Zip: _____ Nature of Association: _____ Description of Organization: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse Name of Organization: _____ Address: _____ City, State, Zip: _____ Nature of Association: _____ Description of Organization: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse Name of Organization: _____ Address: _____ City, State, Zip: _____ Nature of Association: _____ Description of Organization: _____

*You are required to complete SCHEDULE C if you or your spouse is a director or officer of a nonprofit agency.

Revised February 2012

Form 416A

www.ethics.state.la.us

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule D: Income from the State, Political**☐ Check if not applicable**Subdivisions, and/or Gaming Interests**

<input checked="" type="checkbox"/> Filer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Business (where amount of interest exceeds 10%)
Type of Income: <input type="checkbox"/> State <input checked="" type="checkbox"/> Political Subdivision <input type="checkbox"/> Gaming Interest		
Name of Business (if applicable): <u>CITY OF KENNER - MAYOR</u>		
Name of Income Source: <u>SALARY AS MAYOR</u>		
Address: <u>1801 WILLIAM BLVD</u>		
City, State, Zip: <u>KENNER, LA. 70062</u>		
Amount of Income (exact dollar amount): \$ <u>75,512 -</u>		

<input type="checkbox"/> Filer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Business (where amount of interest exceeds 10%)
Type of Income: <input type="checkbox"/> State <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Gaming Interest		
Name of Business (if applicable): _____		
Name of Income Source: _____		
Address: _____		
City, State, Zip: _____		
Amount of Income (exact dollar amount): \$ _____		

<input type="checkbox"/> Filer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Business (where amount of interest exceeds 10%)
Type of Income: <input type="checkbox"/> State <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Gaming Interest		
Name of Business (if applicable): _____		
Name of Income Source: _____		
Address: _____		
City, State, Zip: _____		
Amount of Income (exact dollar amount): \$ _____		

* You are required to complete SCHEDULE D if you or your spouse received income from the State, any political subdivision, and/or a gaming interest OR if a business in which you or your spouse owns an interest which exceeds 10% (either individually or collectively) received income from the aforementioned sources.

* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.

* "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.

* The definitions for (and examples of) *political subdivision, gaming interest, and business* are found in the *Instructions Section* of this form.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule E: Income Received from
Employment**☐ Check if not applicable

<input checked="" type="checkbox"/> Filer	<input type="checkbox"/> Spouse	<input checked="" type="checkbox"/> Full-Time	<input type="checkbox"/> Part-Time
Name of Source of Income: <u>SALARY, CITY OF KENNER</u>			
Address: <u>1801 WILLIAM BLVD.</u>			
City, State, Zip: <u>KENNER, LA. 70062</u>			
Nature of Services Rendered (pursuant to such employment): <u>SALARY AS MAYOR OF KENNER</u>			
Amount of Income: <input type="checkbox"/> Category I (less than \$5,000) <input type="checkbox"/> Category II (\$5,000-\$24,999) <input checked="" type="checkbox"/> Category III (\$25,000-\$100,000) <input type="checkbox"/> Category IV (more than \$100,000)			
<input checked="" type="checkbox"/> Filer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Full-Time	<input checked="" type="checkbox"/> Part-Time
Name of Source of Income: <u>SALARY AS ENSIGN, U.S. NAVY RESERVE</u>			
Address: <u>1240 EAST NINTH ST.</u>			
City, State, Zip: <u>CLEVELAND, OH 44199-2055</u>			
Nature of Services Rendered (pursuant to such employment): <u>PUBLIC AFFAIRS OFFICER</u>			
Amount of Income: <input type="checkbox"/> Category I (less than \$5,000) <input checked="" type="checkbox"/> Category II (\$5,000-\$24,999) <input type="checkbox"/> Category III (\$25,000-\$100,000) <input type="checkbox"/> Category IV (more than \$100,000)			
<input type="checkbox"/> Filer	<input checked="" type="checkbox"/> Spouse	<input checked="" type="checkbox"/> Full-Time	<input type="checkbox"/> Part-Time
Name of Source of Income: <u>CHATEAU, INC.</u>			
Address: <u>3600 CHATEAU BLVD.</u>			
City, State, Zip: <u>KENNER, LA. 70065</u>			
Nature of Services Rendered (pursuant to such employment): <u>MANAGER OF COUNTRY CLUB</u>			
Amount of Income: <input type="checkbox"/> Category I (less than \$5,000) <input type="checkbox"/> Category II (\$5,000-\$24,999) <input checked="" type="checkbox"/> Category III (\$25,000-\$100,000) <input type="checkbox"/> Category IV (more than \$100,000)			

* You are required to complete SCHEDULE E to disclose the income received by you or your spouse for each full-time or part-time employment position held.

* Income that is reported on SCHEDULE D does not have to be restated on SCHEDULE E.

* Income received through self-employment is reported on SCHEDULE F.

* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.

* "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule F: Income Received from
Business Interests**☒ Check if not applicable**AGGREGATE AMOUNT OF INCOME RECEIVED FROM BUSINESS INTERESTS:**

- ☐ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)

<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Business: _____
Address: _____
City, State, Zip: _____
Nature of services rendered OR reason income was received: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Business: _____
Address: _____
City, State, Zip: _____
Nature of services rendered OR reason income was received: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Business: _____
Address: _____
City, State, Zip: _____
Nature of services rendered OR reason income was received: _____

*You are required to complete SCHEDULE F if you or your spouse received income from a business interest.

* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.

* "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.

*Income reported on SCHEDULE D or E does not have to be restated on SCHEDULE F.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule G: Other Income**☐ Check if not applicable (any other income that exceeds \$1,000 from each source)☒ Filer ☐ SpouseDescription of Income: RENTAL INCOMENature of services rendered or
reason income was received: RESIDENTIAL RENTALAmount of Income: ☒ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)☐ Filer ☒ SpouseDescription of Income: RENTAL INCOMENature of services rendered or
reason income was received: RESIDENTIAL RENTALAmount of Income: ☒ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)☐ Filer ☐ Spouse

Description of Income: _____

Nature of services rendered or
reason income was received: _____Amount of Income: ☐ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)

*You are required to complete SCHEDULE G if you or your spouse received any other type of income that exceeded \$1,000 from any one source.

* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.

* "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.

*You are not required to report income that is derived from child support and alimony payments contained in a court order, or from disability payments from any source.

*Income that is reported on SCHEDULE D, E, or F does not have to be restated on SCHEDULE G.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule H: Immovable Property**

(a property that exceeds \$2,000 in value)

☐ Check if not applicable☒ Filer ☐ Spouse ☐ Both

Location of Property

Country: USA State: Mississippi Parish/County: LAFAYETTE

Description of Property:

RESIDENTIAL RENTAL PROPERTYFair Market or
Use Value:☐ Category I (less than \$5,000)☐ Category II (\$5,000-\$24,999)☐ Category III (\$25,000-\$100,000)☒ Category IV (more than \$100,000)☒ Filer ☐ Spouse ☐ Both

Location of Property

Country: USA State: LOUISIANA Parish/County: JEFFERSON

Description of Property:

PERSONAL RESIDENCEFair Market or
Use Value:☐ Category I (less than \$5,000)☐ Category II (\$5,000-\$24,999)☐ Category III (\$25,000-\$100,000)☒ Category IV (more than \$100,000)☐ Filer ☒ Spouse ☐ Both

Location of Property

Country: U.S.A. State: LOUISIANA Parish/County: JEFFERSON

Description of Property:

RESIDENTIAL RENTAL PROPERTYFair Market or
Use Value:☐ Category I (less than \$5,000)☐ Category II (\$5,000-\$24,999)☐ Category III (\$25,000-\$100,000)☒ Category IV (more than \$100,000)

* You are required to disclose the location by country, state, and parish/county.

* You are required to provide a brief description of the immovable property and its fair market value or use value (determined by the assessor for purposes of ad valorem taxes.)

LOUISIANA BOARD OF ETHICS

Post Office Box 4368
Baton Rouge, Louisiana 70821

Schedule I: Investment Holdings

☒ Check if not applicable

(an investment holding that exceeds \$5,000)

☐ Filer ☐ Spouse ☐ Both

Name of Security:

Description of Security:

☐ Filer ☐ Spouse ☐ Both

Name of Security:

Description of Security:

☐ Filer ☐ Spouse ☐ Both

Name of Security:

Description of Security:

* You are required to complete SCHEDULE I if you or your spouse holds investment securities where each investment security has a value that exceeds \$5,000.

* You are not required to disclose variable annuities, variable life insurance, variable universal life insurance, whole life insurance, any other life insurance product, mutual funds, education investment accounts, retirement investment accounts, government bonds, and cash/cash equivalent investments.

* You are not required to disclose information concerning any property held and administered for any person other than you or your spouse under a trust, tutorship, curatorship, or other custodial instrument.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule J: Transactions**☒ Check if not applicable

(a transaction that exceeds \$5,000)

☐ Filer ☐ Spouse ☐ Both

Transaction Date: _____

Description of Transaction:

_____Amount of Transaction: ☐ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)☐ Filer ☐ Spouse ☐ Both

Transaction Date: _____

Description of Transaction:

_____Amount of Transaction: ☐ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)☐ Filer ☐ Spouse ☐ Both

Transaction Date: _____

Description of Transaction:

_____Amount of Transaction: ☐ Category I (less than \$5,000) ☐ Category II (\$5,000-\$24,999)
☐ Category III (\$25,000-\$100,000) ☐ Category IV (more than \$100,000)

* You are required to complete SCHEDULE J if you or your spouse purchased or sold any immovable property, personally owned tax credit certificates, stocks, bonds, or commodities futures including any option to acquire or dispose of any immovable property or of any personally owned tax credit certificates, stocks, bonds, or commodities futures (which exceeds \$5,000 each).

* You are not required to report variable annuities, variable life insurance, variable universal life insurance, whole life insurance, any other life insurance product, mutual funds, education investment accounts, retirement investment accounts, government bonds, cash or cash equivalent investments.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule K: Liabilities**☒ Check if not applicable

(a liability that exceeds \$10,000)

☒ Filer ☐ Spouse

Name of Creditor: _____

Address: _____

City, State, Zip: _____

Name of Guarantor (If applicable): _____

☐ Filer ☐ Spouse

Name of Creditor: _____

Address: _____

City, State, Zip: _____

Name of Guarantor (If applicable): _____

☐ Filer ☐ Spouse

Name of Creditor: _____

Address: _____

City, State, Zip: _____

Name of Guarantor (If applicable): _____

☐ Filer ☐ Spouse

Name of Creditor: _____

Address: _____

City, State, Zip: _____

Name of Guarantor (If applicable): _____

*You are required to complete SCHEDULE K if you or your spouse owes any liability which exceeds \$10,000 on the last day of the reporting period.

*You are not required to disclose any loan secured by movable property, if such loan does not exceed the purchase price of the movable property which secures the loan.

*You are not required to disclose any liability, secured or unsecured, which is guaranteed by you or your spouse for a business in which you or your spouse owns any interest, provided that the liability is in the name of the business and, if the liability is a loan, that you or your spouse does not use proceeds from the loan for personal use unrelated to business.

*You are not required to disclose any loan by a licensed financial institution which loans money in the ordinary course of business.

*You are not required to disclose any liability resulting from a consumer credit transaction as defined in R.S. 9:3516(13).

*You are not required to disclose any loan from an immediate family member, unless such family member is a registered lobbyist, or his principal or employer is a registered lobbyist, or he employs or is a principal of a registered lobbyist, or unless such family member has a contract with the State.

*"Consumer Credit Transaction" means a consumer loan or a consumer credit sale but does not include a motor vehicle credit transaction made pursuant to R.S. 6:969.1 et seq, R.S. 9:3516(13).

LOUISIANA BOARD OF ETHICS

Post Office Box 4368
Baton Rouge, Louisiana 70821

Schedule L: Other Offices/Positions Held

☒ Check if not applicable

Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____
Name of Office/Position: _____

*You are required to complete SCHEDULE L if you hold any other office or position which would require you to file a personal financial disclosure statement under La. R.S. 42:1124.2.1 or 42:1124.3.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule M: Positions - Business**

☒ Check if not applicable (to be completed by members of the Ethics Adjudicatory Board and Ethics Board, and the administrator of the Ethics Administration)

☐ Filer ☐ Spouse ☐ Both

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

Amount of Interest: _____ %

☐ Filer ☐ Spouse ☐ Both

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

Amount of Interest: _____ %

☐ Filer ☐ Spouse ☐ Both

Name of Business: _____

Address: _____

City, State, Zip: _____

Business Description: _____

Nature of Association: _____

Amount of Interest: _____ %

* You are required to complete SCHEDULE M if you are a member of the Ethics Adjudicatory Board; a member of the Board of Ethics; or if you serve as administrator of the Ethics Administration.

* You are required to disclose information related to ownership interest in a business regardless of the percentage of ownership.

* "Business" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.

* Information disclosed on SCHEDULE B does not have to be restated on SCHEDULE M.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule N: Income from the State
and/or Political Subdivisions**☒ Check if not applicable(to be completed by members of the Ethics Adjudicatory Board and
Ethics Board, and the administrator of the Ethics Administration)☐ Filer ☐ Spouse ☐ BusinessType of Income: ☐ State ☐ Political Subdivision

Name of Business (if applicable): _____

Name of Income Source: _____

Address: _____

City, State, Zip: _____

Amount of Income (exact dollar amount): \$ _____

☐ Filer ☐ Spouse ☐ BusinessType of Income: ☐ State ☐ Political Subdivision

Name of Business (if applicable): _____

Name of Income Source: _____

Address: _____

City, State, Zip: _____

Amount of Income (exact dollar amount): \$ _____

☐ Filer ☐ Spouse ☐ BusinessType of Income: ☐ State ☐ Political Subdivision

Name of Business (if applicable): _____

Name of Income Source: _____

Address: _____

City, State, Zip: _____

Amount of Income (exact dollar amount): \$ _____

* You are required to complete SCHEDULE N if you are a member of the Ethics Adjudicatory Board; a member of the Board of Ethics; or if you serve as administrator of the Ethics Administration.

* You are required to disclose all income received by a business in which you or your spouse received regardless of the percentage of ownership in the business.

* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.

* "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.

* Information disclosed on SCHEDULE D does not have to be restated on SCHEDULE N.

LOUISIANA BOARD OF ETHICSPost Office Box 4368
Baton Rouge, Louisiana 70821**Schedule O: Income from a
Governmental Entity**☒ Check if not applicable(to be completed by members of the Ethics Adjudicatory Board and
Ethics Board, and the administrator of the Ethics Administration)

<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Governmental Entity: _____
Nature of Contract/Sub-Contract: _____
Value (of thing of economic value) Derived: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Governmental Entity: _____
Nature of Contract/Sub-Contract: _____
Value (of thing of economic value) Derived: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Governmental Entity: _____
Nature of Contract/Sub-Contract: _____
Value (of thing of economic value) Derived: _____
<input type="checkbox"/> Filer <input type="checkbox"/> Spouse
Name of Governmental Entity: _____
Nature of Contract/Sub-Contract: _____
Value (of thing of economic value) Derived: _____

* You are required to complete SCHEDULE O if you are a member of the Ethics Adjudicatory Board; a member of the Board of Ethics; or if you serve as administrator of the Ethics Administration.

* You are required to disclose the name of each governmental entity from which you or your spouse derives a "thing of economic value" through a contract or subcontract involving a governmental entity, including the Louisiana Insurance Guaranty Association, the Louisiana Health Insurance Guaranty Association, Louisiana Citizens Property Insurance Corporation, the Property Insurance Association of Louisiana, and any other quasi-public entity.

* You are required to disclose the nature of the contract or subcontract, and the value of the "thing of economic value" derived.

* "Thing of Economic Value" means money or any other thing having economic value. The complete definition of "thing of economic value" can be found at La. R.S. 42:1102(22).